

AUDITOR

DISTINGUISHING FEATURES OF THE CLASS:

This is a professional position which involves responsibility for auditing financial accounts, records and claims vouchers, and for reporting audit results. Incumbents may be assigned to specific County departments or may be responsible for a combination of internal and external auditing functions. Work is performed under the general supervision of the Comptroller or Senior Auditor with considerable leeway for the exercise of independent judgment. Although supervision is not normally a function of this class, lead responsibility for assignments may be made periodically.

TYPICAL WORK ACTIVITIES:

The following is indicative of the level and types of activities performed by incumbents in this title. It is not meant to be all inclusive and does not preclude a supervisor from assigning activities not listed which could reasonably be expected to be performed by an employee in this title.

1. Conducts financial audits and performance audits of County departments, contract agencies and programs involving County funds to ensure accuracy, proper and efficient accounting procedures and contract compliance;
2. Furnishes statistical and financial data to the Comptroller;
3. Prepares audit reports containing a summary of the audit findings, comments on the same and makes recommendations for the correction of errors and adoption of better procedures;
4. Determines whether corrective action has been taken on all problems revealed in previous audits;
5. Audits and supervises the auditing of certain types of claims presented for payment;
6. Assists departments with financial matters and problems at the direction of the Comptroller;
7. May be required to gather background information in order to determine the audited entity's authority, responsibilities, objectives and organizational characteristics;
8. May design new forms or formulate better accounting procedures as required;
9. May work on a variety of related office jobs and projects as required.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of modern auditing and accounting methods and procedures and the ability to adapt such knowledge to governmental auditing;

Knowledge of office terminology and procedures;

Ability to develop a thorough knowledge of Federal, State and County laws and regulations relating to expenditures and revenues;

Ability to follow complex oral and written directions;

Ability to identify problems and propose solutions;

Ability to gather and analyze data and draw conclusions;

Ability to prepare detailed factual and coherent reports;

Ability to conduct interviews and investigations;

Ability to research laws, rules and regulations, and procedures governing an agency's operation;

AUDITOR (Cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (Cont'd)

Ability to become familiar with electronic data processing capabilities and systems approaches;

Ability to secure the cooperation of others;

Ability to communicate and work effectively with others;

Personal characteristics necessary to perform the duties of the position:

Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- EITHER: (A) Graduation from a regionally accredited or New York State registered college or university with a Master's degree in Accounting, Business Administration or closely related field which included or is supplemented by the completion of eighteen (18) credit hours in accounting and one (1) year of full time paid professional accounting or financial auditing experience in maintaining or auditing a governmental agency double entry general ledger, appropriation accounting or auditing, and the preparation or auditing of financial reports, or in maintaining or auditing a business double entry general ledger, appropriation accounting or auditing, and the preparation or auditing of financial reports;
- OR: (B) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Accounting, Business Administration or closely related field which included or is supplemented by the completion of eighteen (18) credit hours in accounting and two (2) years of full time paid professional accounting or financial auditing experience as described in (A) above;
- OR: (C) Completion of a minimum of sixty (60) credit hours at a regionally accredited or New York State registered college or university which included or is supplemented by the completion of eighteen (18) credit hours in accounting and four (4) years of full time paid professional accounting or financial auditing experience as described in (A) above;
- OR: (D) An equivalent combination of training and experience as indicated in (A), (B), and (C) above.

SPECIAL REQUIREMENT:

Possession of a New York State Driver License at time of appointment.

BS0206

ADOPTED:

REVISED:	07/23/74	02/04/77	01/02/79	04/10/84	09/04/85
	09/27/94	04/06/01	1/13/2016		